(3) The project is stated to be nearly ready for submission in the Chief Engineer's Office. The amount of the estimate is about Rs. 8,66,000. The net cost of the project after deducting realisation from sale of lands and contribution, will be Rs. 6½ lakhs or probably less but the figures are only approximate and the estimate is being carefully scrutinised.

MESSRS. HOSAKOPPA KRISHNA RAO AND JAMMATIGE SHAMA JOIS, KOPPA TALUK. –

Q.—35. (1) Is it a fact that people are arbitrarily assessed to Income-tax with little or no regard to reasonableness of individual cases concerned?

(2) If so, do not Government think the necessity to minimise such arbitrary proceedings of the officials concerned without going into the merits of the cases by an amendment of the Act?

SECRETARY TO GOVERNMENT, REVENUE DEPARTMENT.—

A.—(1) Government have no reason to think that people are arbitrarily assessed to income-tax by the officers, as stated by the member.

(2) Government have recently issued detailed instructions to Income-tax Officers for their guidance in respect of the assessment of income-tax, with a view to mitigate hardships to assessees.

A copy of the Government Order (No. Fl. 5996-6005-I. T. 35-23-5, dated 28th April 1924) is placed on the table.

Supplementary Questions.

Mr. M. Venkatakrishnaiya.

With refernce to the answer to Interpellation No. 35, section (a), that Govenment have no reason to think that people are arbitrarily assessed to income-tax by the officers, will the Government be pleased to state whether this is not inconsistent with paragraph 2 of the Government Order No. Fl. 5996-6005—I. T. 35-23-5, dated the 28th April 1924 wherein, under the head 'Method of Assessment' it is stated that instances have also come to notice in which, in the absence of the submission of the return of income or of the production of accounts by the assessees, their income has been fixed arbitrarily by the assessing officer?

Second Member of Council.

The meaning of the interpellation referred to, section A (1), is not the same as that of the supplemental question now asked. We will never say that there never have been arbitrary assessments. Government have taken necessary action to remove any such, and a copy of the Government Order on the subject is placed on the table. If any cases of arbitrary assessment in future are brought to notice needful steps will be taken to afford relief to the parties.

MR. HOSAKOPPA KRISHNA RAO, KOPPA TALUK.—

Q.—36. (*a*) Have the Government perused the article published in the "Mysore Chronicle" regarding the grievances of the High School teachers?

(*b*) Will the Government be pleased to lay on the table, the several orders passed by the Inspector-General of Education relating to the matter of deciding seniority and promotion of officers in the Education Department since 1917 and in particular, orders passed on 30th October 1920, 10th March 1921 and 27th September 1923 and will the Government be pleased to state the principles governing appointments, seniority and promotion in graded appointments.

(*c*) Will the Government be pleased to state why the following officers Messrs. R. K. Sangameswara Iyer, K. Venkataswami Iyer, Pranatharthihara Iyer, K. N. Kini and Abdul Gaffor appointed on intermediate or minimum salaries since July 1917 are made to supersede a number of senior officers of about 15 years standing who earned the grade on Rs. 75—10—125 even so long back as 1st January 1914?

(*d*) Are the Government aware that the supersession by the above said officers is inconsistent with the principle followed hitherto in the matter of seniority and promotion to Rs. 150 and 175 and also strictly observed during the time of the late Inspector-General of Education in all cases of confirmation, promotion and grading according to seniority?

CHIEF SECRETARY TO GOVERNMENT.

A.—The attention of the member is drawn to the reply given to Interpellation No. 17.